

## **AMENDMENTS TO THE SPECIFICATION**

Please amend the specification as filed in the following manner.

Replace the paragraph beginning at page 6 and line 36 with the following paragraph:

--Figures 2A to 2C show various steps in a method of the invention. Starting from a wafer 30 of the SOI type, an implantation mask 32 is deposited to define the zone that is to be implanted with atomic species (Figure 2A). The depth of the insulation or of the buried oxide 36 defines the depth of the cavity that is eventually to be created. Reference 34 designates the surface layer of 5 silicon; reference 38 designates a supporting substrate.--

Replace the paragraph beginning at page 8 and line 18 with the following paragraph:

--Figure 3B ~~corresponds to a~~ illustrates hole 53 leading to the buried layer being made at the boundary 57 between the implanted zone 51 and the non-implanted zone 52, both zones being situated in the insulating layer of silicon dioxide. Etching then takes place simultaneously in both zones 51 and 52. Etching speeds in the two zones are nevertheless different from each other. That is why the etched zone 54 in the implanted zone 51 is, after duration AT, much larger than the corresponding zone 64 in the non-implanted region 52. Similarly, after a duration 2AT, the etched region 56 is larger than the etched region 66, and after a duration 3AT, the region 58 is larger than the region 68.--

Replace the paragraph beginning at page 8 and line 31 with the following paragraph:

--Figure 3C ~~corresponds to a~~ illustrates hole 62 created in the center of an implanted zone of concave shape 60 situated in the zone 59 that is otherwise not implanted, thus making it possible to create a cavity 69 of square or substantially square shape. In this case, references 65,67, and 69 designate the cavities obtained after respective durations AT, 2AT, and 3AT.--

Replace the paragraph beginning at page 9 and line 14 with the following paragraph:

--Figure 5 shows an SOI structure 70 in which the surface layer of silicon 72 and the insulating or oxide layer 74 have been treated by a flux of ions only to a depth marked by plane 76 (the ion implantation zone or plane). In other words, the insulating or silicon dioxide layer is divided into a top portion 78 through 20 which the flux of ions has passed, and a portion 80 through which the flux of ions has not passed. The speed of etching is then different in these two zones, making it possible to realize etched patterns of

section or diameter that varies along an axis perpendicular to the 25 plane 76 or to the plane of the layers 72 and 78. Reference 82 designates a supporting substrate.--

**AMENDMENTS TO THE DRAWINGS**

Please amend the drawings by replacing sheet 2 of the drawings as filed with substitute sheet 2 attached hereto. Also attached is an annotated sheet 2 in which the amendments made in replacement sheet 2 are readily apparent. Substitute sheet 2 amends original reference numbers 40, 41 and 42 in Fig. 3A to 41, 42, and 43, respectively, and amends original reference numbers 50, 51 and 52 in Fig. 3B to 51, 52 and 53, respectively. The amended reference numbers correspond to the application at page 8, lines 5-30. It is submitted that these amendment introduce no new matter for the reasons set forth below.